



Justin P. Wilson, Comptroller

June 2, 2016

Former Luttrell City Recorder Charged with Theft *Investigation Reveals Misappropriation of \$120,506*

A special investigation by the Tennessee Comptroller's Office has found that former Luttrell city recorder Rebecca Ailor misappropriated at least \$120,506 in city money. Ms. Ailor issued more than 140 checks to herself or a family member from September 11, 2012, until February 22, 2016.

Ms. Ailor was able to conceal her theft by falsifying the vice mayor's or mayor's signature on city checks. She also recorded the checks as payments to legitimate city vendors, and prepared false documentation to support some of the unauthorized payments. After the Comptroller's investigation began, she deleted the city's computerized financial records; however, the city's financial software vendor was able to retrieve the data.

Ms. Ailor admitted to investigators that she wrote the unauthorized checks for her personal benefit, falsified signatures, and falsely recorded many of the payments in order to hide their true purpose. She told investigators that she needed the money and was trying to make ends meet.

On May 18, 2016, Rebecca Ailor was indicted by the Union County Grand Jury on one count of theft over \$60,000 and one count of tampering with evidence.



"It's important for city officials to provide oversight of the financial process," said Comptroller Justin P. Wilson. "Not only was one person responsible for issuing checks, recording disbursements and depositing collections, city officials did not review bank statements. This allowed this scheme to go undetected for more than three years."

To view the special investigation online, go to: <http://www.comptroller.tn.gov/ia/>.

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